STATE OF MONTANA

COMPLIANCE SUPPLEMENT FOR AUDITS OF LOCAL GOVERNMENT ENTITIES

REF: SD-2

PAGE: 1 of 1

PROGRAM/SUBJECT: School Districts - Revenues/Receipts

TYPES OF ENTITIES: School Districts

SOURCE OF AUTHORIZATION Title 20, MCA and other sections of the Montana

Code Annotated;

Administrative Rules of Montana (A.R.M.)

INFORMATION CONTACT: Montana Office of Public Instruction

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All Revenues/Receipts applicable to Montana School Districts are summarized in the Office of Public Instruction's School Accounting Manual.

1. **Revenues**

Montana School Accounting Manual -- Chart of Accounts

Available electronically at: http://www.opi.mt.gov/PDF/SchoolFinance/ChartAccounts.pdf [Scroll to Section 3-0500.40 - Definitions of Operating Statement Revenue Accounts]

2. Federal CFDA Numbers for School District Grant Programs

Montana State and Federal Grants Handbook – Appendix F

Available electronically at: http://www.opi.mt.gov/PDF/SchoolFinance/Audit/AppendF.pdf [List of CFDA Numbers]

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